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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 822 OF 1996

Abdullabhai O. Merchant

.. Petitioner

V/s

Assistant Commissioner of Income Tax & Ors.

.. Respondents

Mr. Paras Savla with Dr. K. Shivram and Mr. Subhash S. Shetty for the Petitioner.

Mr. D.K. Kanwal for the respondents.

CORAM : F.I. REBELLO & D.G. KARNIK, JJ.

DATE : 17TH AUGUST 2009

PC. :

1. The petitioner has moved this Court against the notice dated 27th March 1996 whereby the Wealth Tax Officer has sought to re-assess the net wealth for the assessment year 1985-86 which, according to him, is based on notice by the Valuation Officer to re-assess the property afresh.

2. Similar issue has come up before this Court for consideration in *Commissioner of Wealth Tax v. Sona Properties (P) Ltd.*, (2008) 216 CTR (Bom) 217. Considering the ratio of the said judgment, the impugned notice

dated 27th March 1996 will have to be quashed.

3. In the light of the above, Rule is made absolute in terms of prayer clause (a). There shall be no order as to costs.

(D.G. KARNIK, J.)

(F.I. REBELLO, J.)